

**Amend Section 24002.5 of the Government Code to clarify the 30-day period in which a person elected or appointed to the office of assessor must obtain a temporary appraiser's certificate from the Board of Equalization. (Housekeeping)**

**Source: Legal and Investigations Department**

Section 670 of the Revenue and Taxation Code provides that any person performing the duties of an appraiser for property tax purposes as an employee of either the state or any city, county, or city and county, must hold a valid appraiser's or advanced appraiser's certificate issued by the State Board of Equalization (Board). The section provides generally that certificates may be issued only to applicants who have (1) passed an examination provided by the Board and (2) demonstrated competence to perform the work of an appraiser. These provisions became applicable to elected or appointed county assessors first assuming office on or after January 1, 1997.

Section 673 of the Revenue and Taxation Code provides that new employees and newly elected or appointed assessors may obtain a *temporary* appraiser's certificate for a period of up to one year before obtaining their permanent appraiser's certificate.

Section 24002.5 of the Government Code also requires that county assessors elected or appointed after January 1, 1997 hold a valid appraiser's certificate issued by the Board and similarly allows an assessor who is newly elected or appointed to exercise the powers and duties of the office if he or she acquires a temporary appraiser's certificate "within 30 days of election or appointment." However this stated time period is not technically practical since for a person who is elected at either the June or November election, the 30 day period will have passed before the person officially takes office in January. Consequently, the Board recently updated Property Tax Rule 282 to clarify that the 30-day period begins once the person is officially in office.

This proposal would clarify that the time period to acquire the appraiser's certificate begins "no later than 30 days after taking office."

*Section 24002.5 of the Government Code is amended to read:*

24002.5. (a) No person shall exercise the powers and duties of the office of assessor unless he or she holds a valid appraiser's certificate issued by the State Board of Equalization pursuant to Article 8 (commencing with Section 670) of Chapter 3 of Part 2 of Division 1 of the Revenue and Taxation Code.

(b) Notwithstanding subdivision (a), a duly elected or appointed person may exercise the powers and duties of assessor, for a period not to exceed one year, if he or she acquires a temporary appraiser's certificate from the State Board of

Equalization ~~within~~ no later than 30 days after taking office ~~of election or~~  
~~appointment.~~

(c) This section shall not apply to any person holding the office of assessor on January 1, 1997.